I. Residency Statement

If you are an F or J visa holder and if you have been present in the United States for less than five years, you must file a separate statement with the Internal Revenue Service regarding your residency status. Completing Form 8843 and attaching it to your return satisfies this requirement. (See linked Form 8843.)

II. Fellowship Statement

If you receive a fellowship grant and you are from a country that DOES HAVE A TREATY with the United States, you must report on Line 6 Form 1040NR-EZ what (except for the treaty) would otherwise have been the taxable amount of your grant.

The instructions to Form 1040NR also require you to attach a statement to your return which includes the amount of the grant, the dates covered and the conditions under which it was given to you. You also are required to explain how much of your grant was taxable, how much was tax-exempt and the reasons for this determination.

Please note you are going to have to include on this statement (sample below) the amount of your fellowship that was used for tuition. This amount will not be listed on your 1042-S or W-2 but for 2001 a full year tuition was $26,086; spring tuition 2001 was $12,821; and fall tuition 2001 was $13,265. Your total grant which you must also include, will be tuition plus the amount of your grant excluded under the treaty (Line 6 of the tax return).

TAXPAYER STATEMENT

REGARDING INCOME FROM
SCHOLARSHIPS, FELLOWSHIPS, OR GRANTS

TAXPAYER NAME: _____________________
TAXPAYER TIN: _____________________
TAX FORM: _____________________
TAX YEAR: _____________________

In 2001, I received a fellowship grant of $_______ from Princeton University. The entire grant including the amount used for tuition $_______, and the amount used for room and board and books, etc. $_______ is excludable from income under Article ___ under the U.S./_________ tax treaty.

NOTE: The exclusions from income shown above do not apply to income which is considered to be compensation for personal services and which is reported as wages on form W-2 by the employer. Nor do these exclusions apply to grants received by individuals who are not candidates for a degree.